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**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No 1545-0687

**2011**

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

For calendar year 2011 or other tax year beginning June 1, 2011, and ending May 31, 2012. See separate instructions.

|   |  |  |
|---|--|--|
| <b>A</b> <input type="checkbox"/> Check box if address changed<br><b>B</b> Exempt under section<br><input checked="" type="checkbox"/> 501(c)(3)<br><input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)<br><input type="checkbox"/> 408A <input type="checkbox"/> 530(a)<br><input type="checkbox"/> 529(a) | <b>Print or Type</b><br>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions )<br><b>MERCYHURST UNIVERSITY</b><br>Number, street, and room or suite no. If a P O box, see instructions<br><b>501 EAST 38th STREET</b><br>City or town, state, and ZIP code<br><b>ERIE, PENNSYLVANIA 16546-0001</b> | <b>D Employer identification number</b><br>(Employees' trust, see instructions)<br><br><b>25-0965430</b>   |
|   |  | <b>E Unrelated business activity codes</b><br>(See instructions)<br><br><b>713990</b>  |
| <b>C</b> Book value of all assets at end of year<br><b>148,968,838</b>  | <b>F</b> Group exemption number (See instructions.)  | <b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust |

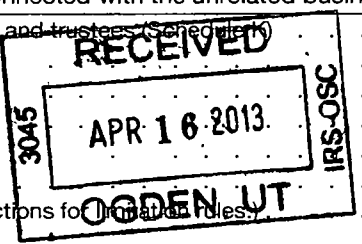
**H** Describe the organization's primary unrelated business activity. **Recreational facility - Mercyhurst Ice Center**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation.

**J** The books are in care of **Director of Finance** Telephone number **(814) 824-2276**

| Part I Unrelated Trade or Business Income |  | (A) Income | (B) Expenses | (C) Net  |
|---|--|------------|--------------|----------|
| 1a  | Gross receipts or sales  |            |              |          |
| b   | Less returns and allowances  |            |              |          |
| c Balance                                 |  | 1c         |              |          |
| 2   | Cost of goods sold (Schedule A, line 7)  | 2          |              |          |
| 3   | Gross profit. Subtract line 2 from line 1c   | 3          |              |          |
| 4a  | Capital gain net income (attach Schedule D)  | 4a         |              |          |
| b   | Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)                     | 4b         |              |          |
| c   | Capital loss deduction for trusts  | 4c         |              |          |
| 5   | Income (loss) from partnerships and S corporations (attach statement)                | 5          | (2,075.)     | (2,075.) |
| 6   | Rent income (Schedule C)   | 6          | 198,268.     | 118,691  |
| 7   | Unrelated debt-financed income (Schedule E)  | 7          |              |          |
| 8   | Interest, annuities, royalties, and rents from controlled organizations (Schedule F) | 8          |              |          |
| 9   | Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)     | 9          |              |          |
| 10  | Exploited exempt activity income (Schedule I)  | 10         |              |          |
| 11  | Advertising income (Schedule J)  | 11         | 15,634.      | 450      |
| 12  | Other income (See instructions; attach schedule.)                                    | 12         |              |          |
| 13  | <b>Total.</b> Combine lines 3 through 12   | 13         | 211,827.     | 117,410. |
|   |  |            |              | 92,686.  |

| Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.) |  |     |         |
|--|--|-----|---------|
| 14   | Compensation of officers, directors, and trustees (Schedule K)   | 14  |         |
| 15   | Salaries and wages   | 15  |         |
| 16   | Repairs and maintenance  | 16  |         |
| 17   | Bad debts  | 17  |         |
| 18   | Interest (attach schedule)   | 18  |         |
| 19   | Taxes and licenses   | 19  |         |
| 20   | Charitable contributions (See instructions for limitations on deductions.)   | 20  | 8,335.  |
| 21   | Depreciation (attach Form 4562)  | 21  |         |
| 22   | Less depreciation claimed on Schedule A and elsewhere on return  | 22a |         |
| 23   | Depletion  | 23  |         |
| 24   | Contributions to deferred compensation plans   | 24  |         |
| 25   | Employee benefit programs  | 25  |         |
| 26   | Excess exempt expenses (Schedule I)  | 26  |         |
| 27   | Excess readership costs (Schedule J)   | 27  |         |
| 28   | Other deductions (attach schedule)   | 28  |         |
| 29   | <b>Total deductions.</b> Add lines 14 through 28   | 29  | 8,335.  |
| 30   | Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13   | 30  | 84,351. |
| 31   | Net operating loss deduction (limited to the amount on line 30)  | 31  | 0.      |
| 32   | Unrelated business taxable income before specific deduction. Subtract line 31 from line 30   | 32  | 84,351. |
| 33   | Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)   | 33  | 1,000.  |
| 34   | <b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32. | 34  | 83,351. |



SCANNED APR 29 2013

**Part III Tax Computation**

|  |  |            |        |
|--|--|------------|--------|
| <b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:                               |  |            |        |
| <b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):<br>(1) \$ _____ (2) \$ _____ (3) \$ _____  |  |            |        |
| <b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____<br>(2) Additional 3% tax (not more than \$100,000) \$ _____  |  |            |        |
| <b>c</b> Income tax on the amount on line 34 . . . . .   |  | <b>35c</b> | 16,569 |
| <b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from. <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . . |  | <b>36</b>  |        |
| <b>37 Proxy tax.</b> See instructions . . . . .  |  | <b>37</b>  |        |
| <b>38</b> Alternative minimum tax . . . . .  |  | <b>38</b>  |        |
| <b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies . . . . .  |  | <b>39</b>  | 16,569 |

**Part IV Tax and Payments**

|   |            |            |        |  |
|---|------------|------------|--------|--|
| <b>40a</b> Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116) . . . . .  | <b>40a</b> |            |        |  |
| <b>b</b> Other credits (see instructions) . . . . .   | <b>40b</b> |            |        |  |
| <b>c</b> General business credit. Attach Form 3800 (see instructions) . . . . .   | <b>40c</b> |            |        |  |
| <b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) . . . . .   | <b>40d</b> |            |        |  |
| <b>e Total credits.</b> Add lines 40a through 40d . . . . .   |            | <b>40e</b> |        |  |
| <b>41</b> Subtract line 40e from line 39 . . . . .  |            | <b>41</b>  |        |  |
| <b>42</b> Other taxes. Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule) |            | <b>42</b>  |        |  |
| <b>43 Total tax.</b> Add lines 41 and 42 . . . . .  |            | <b>43</b>  |        |  |
| <b>44a</b> Payments: A 2010 overpayment credited to 2011 . . . . .  | <b>44a</b> | 0.         |        |  |
| <b>b</b> 2011 estimated tax payments . . . . .  | <b>44b</b> | 15,000     |        |  |
| <b>c</b> Tax deposited with Form 8868 . . . . .   | <b>44c</b> |            |        |  |
| <b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) . . . . .   | <b>44d</b> |            |        |  |
| <b>e</b> Backup withholding (see instructions) . . . . .  | <b>44e</b> |            |        |  |
| <b>f</b> Credit for small employer health insurance premiums (Attach Form 8941) . . . . .   | <b>44f</b> |            |        |  |
| <b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 _____<br><input type="checkbox"/> Form 4136 _____ <input type="checkbox"/> Other _____ Total ▶  | <b>44g</b> |            |        |  |
| <b>45 Total payments.</b> Add lines 44a through 44g . . . . .   |            | <b>45</b>  | 15,000 |  |
| <b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . <input type="checkbox"/>   |            | <b>46</b>  | 0      |  |
| <b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed . . . . .  |            | <b>47</b>  | 1,569. |  |
| <b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid . . . . .  |            | <b>48</b>  |        |  |
| <b>49</b> Enter the amount of line 48 you want <b>Credited to 2012 estimated tax</b> ▶ <b>Refunded</b> ▶  |            | <b>49</b>  |        |  |

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

|   |     |    |
|---|-----|----|
| <b>1</b> At any time during the 2011 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here ▶ <u>Cayman Islands and Ireland</u> | Yes | No |
| <b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.  |     | ✓  |
| <b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____   |     |    |

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation ▶

|   |           |  |  |   |          |    |  |
|---|-----------|--|--|---|----------|----|--|
| <b>1</b> Inventory at beginning of year . . . . .                   | <b>1</b>  |  |  | <b>6</b> Inventory at end of year . . . . .   | <b>6</b> |    |  |
| <b>2</b> Purchases . . . . .  | <b>2</b>  |  |  | <b>7 Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2 . . . . .                                  | <b>7</b> |    |  |
| <b>3</b> Cost of labor . . . . .                                    | <b>3</b>  |  |  | <b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? . . . . . | Yes      | No |  |
| <b>4a</b> Additional section 263A costs (attach schedule) . . . . . | <b>4a</b> |  |  |   |          |    |  |
| <b>b</b> Other costs (attach schedule) . . . . .                    | <b>4b</b> |  |  |   |          |    |  |
| <b>5 Total.</b> Add lines 1 through 4b . . . . .                    | <b>5</b>  |  |  |   |          |    |  |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here** Signature of officer: Jane M. Kelsey Date: 4-9-13 Title: VP for Finance & Treasurer

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

|  |   |                        |   |                          |
|--|---|------------------------|---|--------------------------|
| Print/Type preparer's name<br><u>Joyce Dulworth, CPA</u>           | Preparer's signature<br><u>Joyce Dulworth</u> | Date<br><u>3/26/13</u> | Check <input type="checkbox"/> if self-employed | PTIN<br><u>P00151125</u> |
| Firm's name ▶ <u>BKD, LLP 312 Walnut Street, Suite 3000</u>        | Firm's EIN ▶ <u>44-0610260</u>                | Phone no               | <u>260-460-4000</u>                             |                          |
| Firm's address ▶ <u>P.O. Box 5367, Cincinnati, Ohio 45201-5367</u> |   |                        |   |                          |

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1. Description of property**

(1) **Mercyhurst Ice Center facility rental, including ice time, ice preparation and maintenance, locker rooms, and concessions**

(2)  
(3)  
(4)

| 2. Rent received or accrued  |   | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)     |
|--|---|---|
| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)                | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) |   |
| (1) <b>198,268.</b>  | <b>0.</b>   | <b>118,691.</b>   |
| (2)  |   |   |
| (3)  |   |   |
| (4)  |   |   |
| <b>Total</b> <b>198,268.</b>   | <b>Total</b> <b>0</b>   |   |
| <b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) <b>198,268.</b> |   | <b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) <b>118,691.</b> |

**Schedule E—Unrelated Debt-Financed Income (see instructions)**

| 1. Description of debt-financed property  | 2. Gross income from or allocable to debt-financed property                           | 3. Deductions directly connected with or allocable to debt-financed property |  |   |
|---|---|--|--|---|
|   |   | (a) Straight line depreciation (attach schedule)                             | (b) Other deductions (attach schedule)               |   |
| (1)   |   |  |  |   |
| (2)   |   |  |  |   |
| (3)   |   |  |  |   |
| (4)   |   |  |  |   |
| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | 5. Average adjusted basis of or allocable to debt-financed property (attach schedule) | 6. Column 4 divided by column 5  | 7. Gross income reportable (column 2 x column 6)     | 8. Allocable deductions (column 6 x total of columns 3(a) and 3(b)) |
| (1)   |   | %  |  |   |
| (2)   |   | %  |  |   |
| (3)   |   | %  |  |   |
| (4)   |   | %  |  |   |
|   |   |  | Enter here and on page 1, Part I, line 7, column (A) | Enter here and on page 1, Part I, line 7, column (B)                |
| <b>Totals</b>   |   |  |  |   |
| <b>Total dividends-received deductions</b> included in column 8                                   |   |  |  |   |

**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)**

| 1. Name of controlled organization | 2. Employer identification number                 | Exempt Controlled Organizations                   |  |   |  |
|------------------------------------|---|---|--|---|--|
|                                    |   | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made  | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5 |
| (1)                                |   |   |  |   |  |
| (2)                                |   |   |  |   |  |
| (3)                                |   |   |  |   |  |
| (4)                                |   |   |  |   |  |
| Nonexempt Controlled Organizations |   |   |  |   |  |
| 7. Taxable Income                  | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made               | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10                          |  |
| (1)                                |   |   |  |   |  |
| (2)                                |   |   |  |   |  |
| (3)                                |   |   |  |   |  |
| (4)                                |   |   |  |   |  |
|                                    |   |   | Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A)           | Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B)          |  |
| <b>Totals</b>                      |   |   |  |   |  |

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach schedule)    | 4. Set-asides (attach schedule) | 5. Total deductions and set-asides (col 3 plus col 4) |
|--------------------------|---------------------|---|---------------------------------|---|
| (1)                      |                     |   |                                 |   |
| (2)                      |                     |   |                                 |   |
| (3)                      |                     |   |                                 |   |
| (4)                      |                     |   |                                 |   |
| <b>Totals</b>            |                     | Enter here and on page 1, Part I, line 9, column (A). |                                 | Enter here and on page 1, Part I, line 9, column (B). |

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7 | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4) |
|--------------------------------------|---|---|---|---|--------------------------------------|---|
| (1)                                  |   |   |   |   |                                      |   |
| (2)                                  |   |   |   |   |                                      |   |
| (3)                                  |   |   |   |   |                                      |   |
| (4)                                  |   |   |   |   |                                      |   |
| <b>Totals</b>                        |   | Enter here and on page 1, Part I, line 10, col (A)                          | Enter here and on page 1, Part I, line 10, col (B)  |   |                                      | Enter here and on page 1, Part II, line 26                                      |

**Schedule J—Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

| 1. Name of periodical                      | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7 | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4) |
|--|-----------------------------|-----------------------------|---|-----------------------|---------------------|--|
| (1)  |                             |                             |   |                       |                     |  |
| (2)  |                             |                             |   |                       |                     |  |
| (3)  |                             |                             |   |                       |                     |  |
| (4)  |                             |                             |   |                       |                     |  |
| <b>Totals (carry to Part II, line (5))</b> |                             |                             |   |                       |                     |  |

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

| 1. Name of periodical              | 2. Gross advertising income | 3. Direct advertising costs                        | 4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7 | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|------------------------------------|-----------------------------|--|---|-----------------------|---------------------|---|
| (1)                                |                             |  |   |                       |                     |   |
| (2)                                |                             |  |   |                       |                     |   |
| (3)                                |                             |  |   |                       |                     |   |
| (4)                                |                             |  |   |                       |                     |   |
| <b>Totals from Part I</b>          |                             |  |   |                       |                     |   |
| <b>Totals, Part II (lines 1-5)</b> |                             | Enter here and on page 1, Part I, line 11, col (A) | Enter here and on page 1, Part I, line 11, col (B)                                    |                       |                     | Enter here and on page 1, Part II, line 27  |

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

| 1 Name   | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|--|----------|--|--|
| (1)  |          | %                                      |  |
| (2)  |          | %                                      |  |
| (3)  |          | %                                      |  |
| (4)  |          | %                                      |  |
| <b>Total.</b> Enter here and on page 1, Part II, line 14 |          |  |  |

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ See separate instructions.

OMB No 1545-0123

**2011**

Name  
**MERCYHURST UNIVERSITY**

Employer identification number  
**25-0965430**

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

| (a) Description of property<br>(Example 100 shares of Z Co)                           | (b) Date acquired<br>(mo, day, yr) | (c) Date sold<br>(mo, day, yr) | (d) Sales price<br>(see instructions) | (e) Cost or other<br>basis (see<br>instructions) | (f) Gain or (loss)<br>(Subtract (e) from (d)) |
|---|------------------------------------|--------------------------------|---------------------------------------|--|---|
| <b>1</b>  |                                    |                                |                                       |  |   |
| <b>Amount from Form K-1</b>   |                                    |                                |                                       |  | <b>465.</b>                                   |
|   |                                    |                                |                                       |  |   |
|   |                                    |                                |                                       |  |   |
|   |                                    |                                |                                       |  |   |
| <b>2</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 |                                    |                                |                                       |  | <b>2 0</b>                                    |
| <b>3</b> Short-term gain or (loss) from like-kind exchanges from Form 8824            |                                    |                                |                                       |  | <b>3 0.</b>                                   |
| <b>4</b> Unused capital loss carryover (attach computation)                           |                                    |                                |                                       |  | <b>4 ( 18,422 )</b>                           |
| <b>5</b> Net short-term capital gain or (loss). Combine lines 1 through 4             |                                    |                                |                                       |  | <b>5 (17,957)</b>                             |

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

|  |  |  |  |  |           |
|--|--|--|--|--|-----------|
| <b>6</b>   |  |  |  |  |           |
|  |  |  |  |  |           |
|  |  |  |  |  |           |
|  |  |  |  |  |           |
|  |  |  |  |  |           |
| <b>7</b> Enter gain from Form 4797, line 7 or 9                                      |  |  |  |  | <b>7</b>  |
| <b>8</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 |  |  |  |  | <b>8</b>  |
| <b>9</b> Long-term gain or (loss) from like-kind exchanges from Form 8824            |  |  |  |  | <b>9</b>  |
| <b>10</b> Capital gain distributions (see instructions)                              |  |  |  |  | <b>10</b> |
| <b>11</b> Net long-term capital gain or (loss). Combine lines 6 through 10           |  |  |  |  | <b>11</b> |

**Part III Summary of Parts I and II**

|  |  |           |
|--|--|-----------|
| <b>12</b> Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)                   |  | <b>12</b> |
| <b>13</b> Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5) |  | <b>13</b> |
| <b>14</b> Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns            |  | <b>14</b> |

**Note.** If losses exceed gains, see **Capital losses** in the instructions.

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ See separate instructions.      ▶ Attach to your tax return.

|   |  |   |
|---|--|---|
| Name(s) shown on return<br><b>MERCYHURST UNIVERSITY</b> | Business or activity to which this form relates<br><b>Ice Center Facility Rental</b> | Identifying number<br><b>25-0965430</b> |
|---|--|---|

**Part I Election To Expense Certain Property Under Section 179**  
**Note: If you have any listed property, complete Part V before you complete Part I.**

|   |                              |                  |
|---|------------------------------|------------------|
| 1 Maximum amount (see instructions) . . . . .   | <b>1</b>                     |                  |
| 2 Total cost of section 179 property placed in service (see instructions) . . . . .   | <b>2</b>                     |                  |
| 3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .  | <b>3</b>                     |                  |
| 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .  | <b>4</b>                     |                  |
| 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . | <b>5</b>                     |                  |
| <b>6</b> (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|   |                              |                  |
|   |                              |                  |
| 7 Listed property. Enter the amount from line 29 . . . . .  | <b>7</b>                     |                  |
| 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .  | <b>8</b>                     |                  |
| 9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .   | <b>9</b>                     |                  |
| 10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562 . . . . .  | <b>10</b>                    |                  |
| 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .                     | <b>11</b>                    |                  |
| 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .  | <b>12</b>                    |                  |
| 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶ . . . . .  | <b>13</b>                    |                  |

**Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

|  |           |  |
|--|-----------|--|
| 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . . | <b>14</b> |  |
| 15 Property subject to section 168(f)(1) election . . . . .  | <b>15</b> |  |
| 16 Other depreciation (including ACRS) . . . . .   | <b>16</b> |  |

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)

**Section A**

|   |           |                  |
|---|-----------|------------------|
| 17 MACRS deductions for assets placed in service in tax years beginning before 2011 . . . . .   | <b>17</b> | <b>15,017.</b> * |
| 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/> |           |                  |

**Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System**

| (a) Classification of property        | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---------------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| <b>19a</b> 3-year property            |                                      |  |                     |                |            |                            |
| <b>b</b> 5-year property              |                                      |  |                     |                |            |                            |
| <b>c</b> 7-year property              |                                      |  |                     |                |            |                            |
| <b>d</b> 10-year property             |                                      |  |                     |                |            |                            |
| <b>e</b> 15-year property             |                                      |  |                     |                |            |                            |
| <b>f</b> 20-year property             |                                      |  |                     |                |            |                            |
| <b>g</b> 25-year property             |                                      |  | 25 yrs              |                | S/L        |                            |
| <b>h</b> Residential rental property  |                                      |  | 27 5 yrs            | MM             | S/L        |                            |
|                                       |                                      |  | 27 5 yrs            | MM             | S/L        |                            |
| <b>i</b> Nonresidential real property |                                      |  | 39 yrs              | MM             | S/L        |                            |
|                                       |                                      |  |                     | MM             | S/L        |                            |

**Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System**

|                       |  |  |        |    |     |  |
|-----------------------|--|--|--------|----|-----|--|
| <b>20a</b> Class life |  |  |        |    |     |  |
| <b>b</b> 12-year      |  |  | 12 yrs |    | S/L |  |
| <b>c</b> 40-year      |  |  | 40 yrs | MM | S/L |  |

**Part IV Summary** (See instructions.)

|  |           |                |
|--|-----------|----------------|
| 21 Listed property. Enter amount from line 28 . . . . .  | <b>21</b> |                |
| 22 <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions . . . . . | <b>22</b> | <b>15,017.</b> |
| 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .   | <b>23</b> |                |

\* - This is depreciation as properly calculated multiplied by the Unrelated Business use percentage per attached.

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

| <b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No   |                               |   |                            | <b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No |                        |                          |                               |                                 |
|--|-------------------------------|---|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|
| (a)<br>Type of property (list vehicles first)  | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only)   | (f)<br>Recovery period | (g)<br>Method/Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |
| <b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) |                               |   |                            |  |                        | <b>25</b>                |                               |                                 |
| <b>26</b> Property used more than 50% in a qualified business use.   |                               |   |                            |  |                        |                          |                               |                                 |
|  |                               | %   |                            |  |                        |                          |                               |                                 |
|  |                               | %   |                            |  |                        |                          |                               |                                 |
|  |                               | %   |                            |  |                        |                          |                               |                                 |
| <b>27</b> Property used 50% or less in a qualified business use:   |                               |   |                            |  |                        |                          |                               |                                 |
|  |                               | %   |                            |  | S/L -                  |                          |                               |                                 |
|  |                               | %   |                            |  | S/L -                  |                          |                               |                                 |
|  |                               | %   |                            |  | S/L -                  |                          |                               |                                 |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1  |                               |   |                            |  |                        | <b>28</b>                |                               |                                 |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1   |                               |   |                            |  |                        |                          |                               | <b>29</b>                       |

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| 30 Total business/investment miles driven during the year (do not include commuting miles) | (a)<br>Vehicle 1 |    | (b)<br>Vehicle 2 |    | (c)<br>Vehicle 3 |    | (d)<br>Vehicle 4 |    | (e)<br>Vehicle 5 |    | (f)<br>Vehicle 6 |    |
|--|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
|  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| 31 Total commuting miles driven during the year  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| 32 Total other personal (noncommuting) miles driven  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| 33 Total miles driven during the year. Add lines 30 through 32                             |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| 34 Was the vehicle available for personal use during off-duty hours?                       | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No |
|  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| 35 Was the vehicle used primarily by a more than 5% owner or related person?               | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No |
|  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| 36 Is another vehicle available for personal use?  | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No |
|  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

|  |  |            |           |
|--|--|------------|-----------|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?  |  | <b>Yes</b> | <b>No</b> |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners |  |            |           |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?   |  |            |           |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?   |  |            |           |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)  |  |            |           |

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

**Part VI Amortization**

| (a)<br>Description of costs   | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|---|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2011 tax year (see instructions): |                                 |                           |                     |  |                                   |
|   |                                 |                           |                     |  |                                   |
| <b>43</b> Amortization of costs that began before your 2011 tax year                      |                                 |                           |                     |  | <b>43</b>                         |
| <b>44 Total.</b> Add amounts in column (f). See the instructions for where to report      |                                 |                           |                     |  | <b>44</b>                         |



**INCOME (LOSS) FROM PARTNERSHIPS AND S-CORPORATIONS - PART I - LINE 5**

COMMON SENSE INVESTORS II, L P \$ (2,075 00)

**CHARITABLE CONTRIBUTIONS - PART II - LINE 20**

2011

TOTAL CHARITABLE CONTRIBUTIONS MADE BY THE UNIVERSITY \$ 168,663 00

UNRELATED BUSINESS TAXABLE INCOME - FORM 990T - PART 1 - LINE 34 83,351

10% LIMITATION 8,335

GREATER OF TOTAL OR 10% LIMITATION (REPORTED ON PART II - LINE 20)

**CAPITAL LOSS CARRYOVER - SCHEDULE D - PART 1 - LINE 4**

2011

UNUSED LOSS FROM THE PRIOR YEAR - ESTIMATED K-1 (REPORTED ON 2010 RETURN) \$ (18,422 00)

ADDITIONAL UNUSED LOSS FROM THE PRIOR YEAR - FROM FINAL K-1 -

CURRENT YEAR CAPITAL GAIN 465 00

AMOUNT CARRIED FORWARD SUBSEQUENT YEAR \$ (17,957 00)

| ICE CENTER EXPENSES                    | EXP TYPE | FYE 11-12 EXPENSES          | % ALLOCATION TO UNRELATED INCOME | UBTI EXPENSES            |
|--|----------|-----------------------------|----------------------------------|--------------------------|
| SALARIES FT ICE CENTER ER CUF          | V        | 97,093 00                   | 38 51%                           | 37 388                   |
| SALARIES PT ICE CENTER ER CUF          | V        | 26,116 00                   | 38 51%                           | 10,057                   |
| ALLOCATED FRINGE BENEFITS ICE CENTER E | V        | 34,327 00                   | 38 51%                           | 13,219                   |
| BOOKS ICE CENTER ER CUF                | V        | -                           | 38 51%                           | -                        |
| CONTRACT SERV ICE CENTER ER CUF        | V        | 1,900 00                    | 38 51%                           | 732                      |
| COPYING ICE CENTER ER CUF              | F        | 28 00                       | 16 94%                           | 5                        |
| POSTAGE ICE CENTER ER CUF              | F        | 10 00                       | 16 94%                           | 2                        |
| RENT/LEASE EQUIPMENT ICE CENTER ER CUF | F        | 1,201 00                    | 16 94%                           | 203                      |
| REPAIR & MAINT ICE CENTER ER CUF       | F        | 8,076 00                    | 16 94%                           | 1,368                    |
| SUPPLIES ICE CENTER ER CUF             | F        | 11,274 00                   | 16 94%                           | 1,910                    |
| TELEPHONE ICE CENTER ER CUF            | F        | -                           | 16 94%                           | -                        |
| TRAVEL & LIVING ICE CENTER ER CUF      | V        | 135 00                      | 38 51%                           | 52                       |
| NON CAP EQUIP <\$1,000 ICE CENTER ER   | V        | 7,453 00                    | 38 51%                           | 2,870                    |
| UTIL/ELECTRIC ICE CENTER ER CUF        | F        | 73,667 00                   | 16 94%                           | 12,482                   |
| UTIL/NATL GAS ICE CENTER ER CUF        | F        | <u>30,283 00</u>            | 16 94%                           | 5 131                    |
|  |          | 291,563 00                  |                                  |                          |
| ADD INTEREST                           | F        | 24,540 00                   | 16 94%                           | 4,158                    |
| ADD INSURANCE                          | F        | 2,900 00                    | 16 94%                           | 491                      |
| ADD GENERAL OVERHEAD ALLOCATION (20%)  | F        | 81,322 40                   | 16 94%                           | 13,779                   |
| ADD DEPRECIATION (FORM 4562)           | F        | <u>87,609 00</u>            | 16 94%                           | <u>14,844</u>            |
|  |          | <b><u>\$ 487,934.40</u></b> |                                  | <b><u>\$ 118,691</u></b> |

The formula for overhead is 20% of the total, before overhead is added in 406 612 00

| ICE CENTER INTEREST EXPENSE                         | EXP<br>TYPE | FYE 11-12<br>EXPENSES | % ALLOCATION<br>TO UNRELATED<br>INCOME | UBTI<br>EXPENSES    |
|---|-------------|-----------------------|--|---------------------|
| PRIMARY FINANCING 1991 BOND ISSUE                   |             | 1,250,000 00          |  |                     |
| REFINANCING   |             |                       |  |                     |
| 1993 BOND ISSUE                                     |             |                       |  |                     |
| OUTSTANDING ON 1991 BOND ISSUE                      |             | 1,250,000 00          |  |                     |
| FACE AMOUNT OF 1993 ISSUE                           |             | 23,715,000 00         |  |                     |
| PORTION OF PRIMARY FINANCING WITHIN 1993 BOND ISSUE |             | <u>5 27%</u>          |  |                     |
| 2004 BOND ISSUE                                     |             |                       |  |                     |
| OUTSTANDING ON 1993 BOND ISSUE WHEN REFINANCED      |             | 17 880,000 00         |  |                     |
| FACE AMOUNT OF 2004 ISSUE                           |             | 18,365,000 00         |  |                     |
| PORTION OF 1993 WITHIN 2004 BOND ISSUE              |             | <u>97 36%</u>         |  |                     |
| PORTION OF PRIMARY FINANCING WITHIN 2004 BOND ISSUE |             | <u>5 13%</u>          |  |                     |
| INTEREST EXPENSE FOR 2011-12 ON 2004 BOND ISSUE     |             | 448 372 57            |  |                     |
| SHARE ATTRIBUTABLE TO ICE CENTER (1991 ISSUE)       |             | 5 13%                 |  |                     |
| INTEREST ATTRIBUTABLE TO ICE CENTER                 | F           | <u>\$ 23,009.25</u>   | 100.00%                                | <u>\$ 23,009.25</u> |
| FINANCING of ICE CENTER ADDITIONS 2001 BOND ISSUE   |             | 300,000 00            |  |                     |
| FACE AMOUNT OF 2001 ISSUE                           |             | 5,500,000 00          |  |                     |
| PORTION OF PRIMARY FINANCING WITHIN 2001 BOND ISSUE |             | <u>5 45%</u>          |  |                     |
| INTEREST EXPENSE FOR 2011-12 ON 2001 BOND ISSUE     |             | 2,910 72              |  |                     |
| SHARE ATTRIBUTABLE TO ICE CENTER (2001 ISSUE)       |             | 5 45%                 |  |                     |
| INTEREST ATTRIBUTABLE TO ICE CENTER                 | F           | <u>\$ 158 77</u>      | 100.00%                                | <u>\$ 158.77</u>    |
| FACE AMOUNT OF 2001 ISSUE WHEN REFINANCED           |             | 3,800,000 00          |  |                     |
| FACE AMOUNT OF 2011 ISSUE                           |             | 9,600 000 00          |  |                     |
| PORTION OF 2001 WITHIN 2011 BOND ISSUE              |             | <u>39 58%</u>         |  |                     |
| PORTION OF PRIMARY FINANCING WITHIN 2011 BOND ISSUE |             | <u>2 16%</u>          |  |                     |
| INTEREST EXPENSE FOR 2011-12 ON 2011 BOND ISSUE     |             | 63,560 79             |  |                     |
| SHARE ATTRIBUTABLE TO ICE CENTER (2001 ISSUE)       |             | 2 16%                 |  |                     |
| INTEREST ATTRIBUTABLE TO ICE CENTER                 | F           | <u>\$ 1,372.34</u>    | 100.00%                                | <u>\$ 1,372.34</u>  |
| TOTAL INTEREST EXPENSE                              |             |                       |  | <u>\$ 24,540.35</u> |

ICE CENTER DEPRECIATION

| DESCRIPTION                       | METH | LIFE | CARRYING<br>VALUE<br>6/1/11 | 2012<br>ADDITIONS<br>(DISPOSITIONS) | BOOK<br>VALUE<br>5/31/12 | 52-xx-16399-1<br>ACCM DEPR<br>6/1/11 | ADJ<br>FOR ASSET<br>DISPOSAL | DEPR EXP<br>5/31/12 | 52-xx-16399-1<br>ACCM DEPR<br>5/31/12 | BOOK<br>VALUE<br>5/31/12 |
|-----------------------------------|------|------|-----------------------------|-------------------------------------|--------------------------|--------------------------------------|------------------------------|---------------------|---------------------------------------|--------------------------|
| 1992 MERCYHURST ICE CENTER        | SL   | 39   | 1,509,806.46                |                                     | 1,509,806.46             | 753,287.74                           | -                            | 38,711.44           | 791,999.17                            | 717,807.29               |
| 1993 MERCYHURST ICE CENTER        | SL   | 39   | 35,438.00                   |                                     | 35,438.00                | 16,810.08                            | -                            | 908.63              | 17,718.71                             | 17,719.29                |
| 1999 MERCYHURST ICE CENTER        | SL   | 39   | 334,666.00                  |                                     | 334,666.00               | 107,262.34                           | -                            | 8,580.84            | 115,843.18                            | 218,822.82               |
| 2000 MIC - BLOCK STORAGE BUILDING | SL   | 39   | 16,105.97                   |                                     | 16,105.97                | 4,749.08                             | -                            | 412.96              | 5,162.04                              | 10,943.93                |
| 2002 ICE CENTER ADDITION          | SL   | 39   | 330,849.36                  |                                     | 330,849.36               | 80,589.14                            | -                            | 8,482.98            | 89,072.11                             | 241,777.25               |
| 2004 ICE CENTER ADDITION          | SL   | 39   | 71,159.88                   |                                     | 71,159.88                | 13,684.08                            | -                            | 1,824.54            | 15,508.62                             | 55,651.26                |
| 2005 ICE CENTER - LOCKERS         | SL   | 39   | 380,179.61                  |                                     | 380,179.61               | 52,415.36                            | -                            | 9,747.81            | 62,163.17                             | 318,016.44               |
| 2006 ICE CENTER - ROOF            | SL   | 39   | 8,000.00                    |                                     | 8,000.00                 | 1,119.76                             | -                            | 205.12              | 1,324.88                              | 6,675.12                 |
| 2010 ICE CENTER - GENERAL         | SL   | 39   | 7,100.00                    |                                     | 7,100.00                 | 265.61                               | -                            | 182.04              | 447.66                                | 6,652.35                 |
| 2011 ICE CENTER - GENERAL         | SL   | 39   | 82,993.10                   |                                     | 82,993.10                | 976.83                               | -                            | 2,127.94            | 3,104.77                              | 79,888.33                |
| 2011 ICE CENTER - WEIGHT ROOM     | SL   | 39   | 309,230.96                  |                                     | 309,230.96               | 3,639.65                             | -                            | 7,928.68            | 11,568.33                             | 297,662.63               |
|                                   |      |      | <b>3,085,529.34</b>         |                                     | <b>3,085,529.34</b>      | <b>1,034,799.67</b>                  |                              | <b>79,112.97</b>    | <b>1,113,912.64</b>                   | <b>1,971,616.70</b>      |

EQUIPMENT

|                        |         |   |                   |  |                   |                   |   |                 |                   |                  |
|------------------------|---------|---|-------------------|--|-------------------|-------------------|---|-----------------|-------------------|------------------|
| 9/1/04 ICE MACHINE     | MACRS   | 7 | 4,863.50          |  | 4,863.50          | 4,863.50          | - | -               | 4,863.50          | -                |
| 4/27/98 ZAMBONI        | MACRS   | 7 | 53,000.00         |  | 53,000.00         | 53,000.00         | - | -               | 53,000.00         | -                |
| 5/31/07 BOARDS & GLASS | MACRS   | 7 | 68,025.00         |  | 68,025.00         | 43,175.47         | - | 8,496.32        | 51,671.79         | 16,353.21        |
| 5/31/07 BOARDS & GLASS | SEC 179 | 1 | 108,000.00        |  | 108,000.00        | 108,000.00        | - | -               | 108,000.00        | -                |
|                        |         |   | <b>233,888.50</b> |  | <b>233,888.50</b> | <b>209,038.97</b> |   | <b>8,496.32</b> | <b>217,535.29</b> | <b>16,353.21</b> |

|  |  |  |                     |  |                     |                     |  |                  |                     |                     |
|--|--|--|---------------------|--|---------------------|---------------------|--|------------------|---------------------|---------------------|
|  |  |  | <b>3,319,417.84</b> |  | <b>3,319,417.84</b> | <b>1,243,838.63</b> |  | <b>87,609.29</b> | <b>1,331,447.93</b> | <b>1,987,969.91</b> |
|--|--|--|---------------------|--|---------------------|---------------------|--|------------------|---------------------|---------------------|

**ICE CENTER USAGE**

|                            | <u>SPACE</u>     | <u>DIRECT</u>  | <u>SHARED</u>  | <u>TOTAL USAGE</u> |
|----------------------------|------------------|----------------|----------------|--------------------|
| Men's Hockey               | 3,261.60         | 7.85%          | 13.21%         | 21.07%             |
| Women's Hockey             | 3,218.38         | 7.75%          | 18.32%         | 26.07%             |
| Club Hockey                | 600.00           | 1.44%          | 4.07%          | 5.51%              |
| Men's Golf                 | 32.00            | 0.08%          | 0.00%          | 0.08%              |
| Women's Golf               | 32.00            | 0.08%          | 0.00%          | 0.08%              |
| Men's Soccer               | 80.44            | 0.19%          | 0.00%          | 0.19%              |
| Women's Soccer             | 327.41           | 0.79%          | 0.00%          | 0.79%              |
| Baseball                   | 242.12           | 0.58%          | 0.00%          | 0.58%              |
| Football                   | 106.74           | 0.26%          | 0.00%          | 0.26%              |
| Men's Lacrosse             | 62.57            | 0.15%          | 0.00%          | 0.15%              |
| Mercyhurst Student Skating | -                | 0.00%          | 1.15%          | 1.15%              |
| Concessions                | 225.00           | 0.54%          | 0.00%          | 0.54%              |
| Shared Use Area            | 31,451.00        | 75.72%         | -75.72%        | 0.00%              |
| RELATED USE                | <b>39,639.26</b> | <b>95.43%</b>  | <b>-38.96%</b> | <b>56.47%</b>      |
| Unrelated Use              | 1,898.74         | 4.57%          | 38.96%         | 43.53%             |
|                            | <b>41,538.00</b> | <b>100.00%</b> | <b>0.00%</b>   | <b>100.00%</b>     |

**SHARED USE ALLOCATION (ICE TIME)**

|                            | <u>Ice Hours</u> | <u>% of Ice Time</u> | <u>% of Total Shared Use</u> |
|----------------------------|------------------|----------------------|------------------------------|
| Men's Hockey               | 437.00           | 14.97%               | 11.34%                       |
| Women's Hockey             | 640.42           | 21.94%               | 16.62%                       |
| Club Hockey                | 156.75           | 5.37%                | 4.07%                        |
| Mercyhurst Student Skating | 44.50            | 1.52%                | 1.15%                        |
| Varsity Hockey Camps       | 105.67           | 3.62%                | 2.74%                        |
| Fundraising Events         | 49.83            | 1.71%                | 1.29%                        |
| Unrelated                  | 1,484.25         | 50.86%               | 38.51%                       |
|                            | <b>2,918.42</b>  | <b>100.00%</b>       | <b>75.72%</b>                |

|  | <u>Related Use Hours</u> | <u>Unrelated Use Hours</u> | <u>Total Hours</u> |
|--|--------------------------|----------------------------|--------------------|
|  | 7,275.75                 | 1,484.25                   | 8,760.00           |
|  | <b>83.06%</b>            | <b>16.94%</b>              | <b>100.00%</b>     |

USEAGE ALLOCATION - FIXED EXPENSES

**MERCYHURST UNIVERSITY  
FORM 990T - SCHEDULE 6**

**25-0965430  
2011**

**ICE CENTER - RINK USAGE**

|  | <u>2011-12</u>  | <u>RELATED USE</u> | <u>UNRELATED USE</u> | <u>TOTAL USAGE</u> |
|--|-----------------|--------------------|----------------------|--------------------|
| <b>MEN'S HOCKEY</b>                              |                 |                    |                      |                    |
| PRACTICE HOURS                                   | 336 67          | 336 67             | -                    | 336 67             |
| GAME HOURS                                       | 83 00           | 83 00              | -                    | 83 00              |
| PLAYOFFS   | -               | -                  | -                    | -                  |
| <b>WOMEN'S HOCKEY</b>                            |                 |                    |                      |                    |
| PRACTICE HOURS                                   | 538 42          | 538 42             | -                    | 538 42             |
| GAME HOURS                                       | 102 00          | 102 00             | -                    | 102 00             |
| PLAYOFFS   | -               | -                  | -                    | -                  |
| <b>MEN'S CLUB HOCKEY</b>                         |                 |                    |                      |                    |
| PRACTICE HOURS                                   | 96 50           | 96 50              | -                    | 96 50              |
| GAME HOURS                                       | 38 25           | 38 25              | -                    | 38 25              |
| TOURNAMENT                                       | 22 00           | 22 00              | -                    | 22 00              |
| OPEN STUDENT SKATING                             | 44 50           | 44 50              | -                    | 44 50              |
| PRIVATE LESSONS - FERRARIS/AUBRY                 | 17 33           | 17 33              | -                    | 17 33              |
| RICK GOTKIN HOLIDAY GATHERING                    | -               | -                  | -                    | -                  |
| M HOCKEY FUNDRAISING TOURNAMENT                  | 24 50           | 24 50              | -                    | 24 50              |
| W HOCKEY FUNDRAISING TOURNAMENT                  | 25 33           | 25 33              | -                    | 25 33              |
| <b>HOCKEY CAMPS</b>                              |                 |                    |                      |                    |
| RICK GOTKIN SUMMER CAMP                          | 57 50           | 57 50              | -                    | 57 50              |
| SKATING CLINIC                                   | 7 67            | 7 67               | -                    | 7 67               |
| MIKE SISTI SUMMER CAMP                           | 40 50           | 40 50              | -                    | 40 50              |
| GLIDING STARS OF ERIE (SABA)                     | 54 25           | -                  | 54 25                | 54 25              |
| WESTMINSTER SKATING CLUB                         | 167 00          | -                  | 167 00               | 167 00             |
| ERIE YOUTH HOCKEY                                | 284 67          | -                  | 284 67               | 284 67             |
| ERIE LADY LIONS (SARA BACKSTROM TOURNAMENT)      | 17 67           | -                  | 17 67                | 17 67              |
| ERIE ADULT HOCKEY                                | 135 00          | -                  | 135 00               | 135 00             |
| ALL OTHER YOUTH HOCKEY                           | 87 25           | -                  | 87 25                | 87 25              |
| PENN STATE UNIVERSITY - BEHREND CAMPUS           | 94.25           | -                  | 94 25                | 94 25              |
| FAIRVIEW HIGH SCHOOL                             | 63 33           | -                  | 63 33                | 63 33              |
| McDOWELL HIGH SCHOOL                             | 73 00           | -                  | 73 00                | 73 00              |
| CATHEDRAL PREP HIGH SCHOOL                       | 47 75           | -                  | 47 75                | 47 75              |
| HARBORCREEK HIGH SCHOOL                          | 24 50           | -                  | 24 50                | 24 50              |
| MEADVILLE HIGH SCHOOL                            | 21 00           | -                  | 21 00                | 21 00              |
| FORT LeBOEUF HIGH SCHOOL                         | 17 75           | -                  | 17 75                | 17 75              |
| PIHL   | 108 83          | -                  | 108 83               | 108 83             |
| ADULT PICK-UP HOCKEY                             | 137 50          | -                  | 137 50               | 137 50             |
| ADULT FIGURE SKATING (Amy Berquist/Caryn Kadavy) | 3 00            | -                  | 3 00                 | 3 00               |
| MSG AND OTHER RELATED EVENTS                     | 123 00          | -                  | 123 00               | 123 00             |
| USA HOCKEY                                       | 2 25            | -                  | 2 25                 | 2 25               |
| OTHER  | 1 75            | -                  | 1 75                 | 1 75               |
| ERIE OTTERS HOCKEY                               | 20 50           | -                  | 20 50                | 20 50              |
|  | <b>2,918.42</b> | <b>1,434.17</b>    | <b>1,484.25</b>      | <b>2,918 42</b>    |